

22. (Amended) A semiconductor device comprising:

a substrate having a front surface and a rear surface;

an aluminum nitride insulating film containing therein oxygen provided under said rear surface of the substrate; and

a transistor provided over said front surface of the substrate, said transistor having at least a channel formation region comprising crystalline silicon, a gate insulating film adjacent to said channel formation region, and a gate electrode adjacent to said channel formation region with said gate insulating film interposed therebetween.

43. (Amended) The device of claim 2 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

44. (Amended) The device of claim 3 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

45. (Amended) The device of claim 6 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

46. (Amended) The device of claim 7 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

47. (Amended) The device of claim 8 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

48. (Amended) The device of claim 19 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

49. (Amended) The device of claim 20 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

50. (Amended) The device of claim 21 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

51. (Amended) The device of claim 22 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

52. (Amended) The device of claim 23 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

53. (Amended) The device of claim 24 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.

55. (Amended) The device of claim 54 wherein said channel formation region is crystallized by laser irradiation through a layer comprising silicon oxide on said channel formation region.